

Belvedere: October 28, 2004
Jerry Butler

Corte Madera:
Melissa Gill

TO: Transportation Authority of Marin Commissioners

Fairfax:
Lew Tremaine

RE: Selection of TAM Auditor – Item 9

Larkspur:
Joan Lundstrom

Dear Commissioners:

Mill Valley:
Dick Swanson

The requirements for an audit of a special purpose district within the county are outlined in Government Code Section 26909. It requires an annual audit be filed with the Controller within 12 months of the end of the fiscal year and provides that TAM can use a Certified Public Accountant (CPA). The minimum requirements of the audit are prescribed by the Controller.

Novato:
Pat Eklund

Ross:
Tom Byrnes

The Marin County Controller provided staff with a shortlist of 6 CPA's who have experience with Marin County special districts. For the past several years, the CMA used R.J. Ricciardi for its audit, which is one of the CPA's on the list. The Controller recommended changing auditors every 3 to 4 years.

San Anselmo:
Peter Breen

San Rafael:
Al Boro

The attached proposal from R.J. Ricciardi provides a scope of work for the audit. The fee is \$6,000.

Sausalito:
Amy Belser

Recommendation

Tiburon:
Alice Fredericks

1. Authorize the Executive Director to enter into a contract with R.J. Ricciardi for the FY 03/04 audit.
2. Direct staff to prepare an RFP to select a different auditor for the FY 04/05 audit.

County of Marin:
Susan Adams
Hal Brown
Steve Kinsey
Cynthia Murray
Annette Rose

Sincerely,

Craig Tackabery
Executive Director